

EXHIBIT A

Amended Liquidation Analysis

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Histogen Inc.
Liquidation Analysis as of 9/9/24
\$ in USD

	Chapter 11 Plan Confirmation Scenario	Chapter 7 Scenario
	Recovery	Recovery
I. Cash Balance at 9/9/24	\$ 2,764,100	\$ 2,764,100
Net Proceeds After Secured Liabilities	2,764,100	2,764,100
Admin / Wind Down Expenses		
Total Admin/Wind Down Expenses	777,488	777,488
Chapter 7 Trustee Additional Legal Fees		300,000
Chapter 7 Trustee Additional Distribution Agent Fees		50,000
Chapter 7 Trustee Statutory Fees	-	106,173
IV. Net Proceeds Available for Unsecured Claims	1,986,612	1,530,439
Unsecured Liabilities		
Accounts payable - as of 9/9/24	2,687	2,687
Unsecured Claims	124,232	124,232
Total Unsecured Claims	126,919	126,919
Recoveries		
Cost of Administration	(777,488)	(1,233,661)
Unsecured Claims and AP	(126,919)	(126,919)
<i>Recovery Percentage</i>	<i>100%</i>	<i>100%</i>
Amount Remaining for Shareholder Distribution	1,859,693	1,403,520
Total Shares	4,271,759	4,271,759
Armistice Warrants	2,222,109	2,222,109
Additional Warrants	880,153	880,153
Total Per Share	\$ 0.25	\$ 0.19

Ch. 7 Trustee Fees Calculation				
Amount Distributed			\$	2,764,100
Claims Distribution Tiers			Ch. 7 Trustee Fees - Calc'd	
Begin	End	% of Distr.		
\$0	5,000	25%	\$5,000	
\$5,001	50,000	10%	\$45,000	
\$50,001	1,000,000	5%	\$950,000	
\$1,000,001	-	3%	\$	1,764,100
Total Amount Distributed			\$2,764,100	
Cal'd Ch.7 Trustee Fees			106,173	